IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 6TH JUNE 2007 / 16TH JYAISHTA 1929

WP(C).No. 14194 of 2007(M)

PETITIONER:

SMT.THANKAMMA, PROPRIETRESS,
M/S. ARUNTHATHI AGENCIES, ARUNDATHI BUILDING,
B/W P.O.LINK ROAD, ERNAKULAM.

BY ADV. SMT.K.LATHA

RESPONDENTS:
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1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE SALES TAX APPELLATE TRIBUNAL,
ADDL.BENCH, ERNAKULAM.

3. DEPUTY TAHSILDAR (R.R),
KANAYANNOOR TALUK, ERNAKULAM DISTRICT.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2002-03 DATED 18.3.2005 ISSUED BY THE SALES TAX OFFICER, IIND CIRCLE, ERNAKULAM.

EXT.P2 TRUE COPY OF THE FIRST APPELLATE ORDER DATED 23.12.2006 ISSUED BY THE DEPUTY COMMISSIONER(APPEALS), COMMERCIAL TAXES, ERNAKULAM TO THE PETITIONER.

EXT.P3 TRUE COPY OF THE ASSESSMENT ORDER (MODIFIED) FOR THE YEAR 2002-03 DATED 5.3.2007 ISSUED BY THE COMMERCIAL TAX OFFICER-1, 3RD CIRCLE, ERNAKULAM.

EXT.P4 TRUE COPY OF FORM NO. 32 AND THE GROUNDS OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P2 APPELLATE ORDER.

EXT.P5 TRUE COPY OFA FORM NO. 31C AND THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT IN EXT.P4 APPEAL.

EXT.P6 TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED NIL ISSUED TO THE PETITIONER FOR THE YEAR 2002-03 FOR TOTAL AMOUNT OF RS. 6,95,220/-.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 14194 OF 2007

Dated this the 6th day of June, 2007

JUDGMENT

Since appeal pending before the Tribunal is second appeal after disposal of first appeal by the statutory authority, there will be stay against recovery of 50% of the balance tax due based on orders in appeal till disposal of the second appeal by the Tribunal on petitioner remitting 50% of the demand within one month from now. The Tribunal is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment of 50% of the demand as stated above. If 50% is not paid as above, then respondents will proceed for recovery of the full amount, during pendency of second appeal.

W.P. is closed as above.

(C.N.RAMACHANDRAN NAIR)
Judge